

DELTA MOSQUITO & VECTOR CONTROL DISTRICT

Dr. Mustapha Debboun
General Manager

1737 West Houston Avenue * Visalia, California 93291
Phone (559) 732-8606 * (877) 732-8606 * Fax (559)-732-7441

Crystal Grippin
Scientific Program Manager

Hector Cardenas
Operations Program Manager

www.deltamvcd.org

Erick Arriaga
*Community Education &
Outreach Coordinator*

Mary Ellen Gomez
Administrative Assistant



Paul Harlien
Foreman

Rick Alvarez
Vector Control Supervisor

Bryan Ruiz
Supervisor Assistant

DATE: Friday, November 4, 2022

TO: Board of Trustees, Delta Mosquito and Vector Control District (DMVCD)

FROM: Dr. Mustapha Debboun, General Manager

SUBJECT: Regular Meeting of the District's Board of Trustees

TIME: Wednesday, November 9, 2022, at 4:30 p.m.

PLACE: District Boardroom, 1737 West Houston Avenue, Visalia CA, 93291

Teleconference Dial in Number: 1-978-990-5000 access code 575024

AGENDA:

1. Roll Call

2. District Safety Award

The General Manager and the Board of Trustees will present a District Safety Award to Vector Control Technician III/Mechanic, Mario Sanchez.

3. Public Forum (Limited to three minutes per speaker)

- a) Members of the public may comment on any item not on the Agenda that is within the jurisdiction of the Board of Trustees (Board). Under state law, matters presented during public comment cannot be discussed or acted upon by the Board in this meeting.
- b) For items on the Agenda, the public is invited to make comments during the public comment period.
- c) Any person addressing the Board will be limited to a maximum of three (3) minutes. Public comments will be limited to a total of 15 minutes during the public comment period.

- d) If there are more than five (5) persons wishing to comment, then time will be divided equally between all persons wishing to speak, so that everyone has an opportunity to address the Board.
- e) Live verbal public comments may be made by members of the public in person or via phone. (Teleconference Dial in Number: 1-978-990-5000 access code 575024).
- f) Public comments may be submitted by email to comments@deltamvcd.org.

ACTION

4. Consent Calendar

- a) October Minutes
- b) October Bills (Board Orders #15, #16, #17, #18)

5. Manager's Report

The General Manager will report on items of Delta Mosquito and Vector Control District (DMVCD) operational interest.

ACTION

6. Sick Leave Policy Revision

The Board will approve the revised District's sick leave policy.

7. Price Paige & Company

The General Manager will present the engagement letter for the 2021/2022 Fiscal Year

8. Quarterly Expense/Revenue Report

The Administrative Assistant will present a financial report for the first quarter of fiscal year 2022/2023

ACTION

9. End of Mosquito Season Staff Luncheon

The General Manager will request to have lunch catered to DMVCD staff in celebration and recognition of an outstanding effort during the 2022 Mosquito Season.

10. Board Member Comments

The Board members will have a chance to make any additional comments regarding items within the jurisdiction of the District.

11. Future Agenda Items

The Board members will have a chance to add future agenda items if they choose to.

ACTION

12. Adjournment

Adjourn meeting of the Board of Trustees to reconvene on Wednesday, December 14, 2022, at 4:30 p.m. in the Delta Mosquito and Vector Control District Boardroom, 1737 W. Houston Ave., Visalia, CA.

Note: Items designated for information are appropriate for Board action if the Board wishes to take action

1. Roll Call

2. District Safety Award

3. Public Forum

4. Consent Calendar

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Minutes of the Board of Trustees – Wednesday, October 12, 2022, Start: 4:30 p.m.

1. **Roll Call:**

Present: Greg Gomez, President; Belen Gomez, Secretary; Linda Guttierrez,
Larry Roberts, Kevin Caskey, and Rosemary Hellwig

Absent: None

Staff: Dr. Mustapha Debboun, General Manager; Mary Ellen Gomez, Administrative
Assistant

2. **Employee of the Quarter Presentation:**

Dr. Debboun and Mr. Greg Gomez, the President of the Board of Trustees presented an Employee of the Quarter Award Certificate to Paul Harlien, signed by Dr. Debboun and each member of the Board of Trustees to recognize Paul's outstanding contributions to Delta Mosquito and Vector Control District (DMVCD). Dr. Debboun also showed the Board of Trustees members the plaque that will be placed in the Main Front Office of DMVCD for honoring Employees of the Quarter.

3. **Public Forum:**

None

4. **Consent Calendar:**

Following discussion, it was moved by Belen Gomez, seconded by Rosemary Hellwig, and unanimously approved by the Board of Trustees to accept the consent calendar as presented.

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5. **Staff Report:**

Dr. Debboun provided an update on the successful celebration of the 100-year Anniversary of Delta Mosquito and Vector Control District (DMVCD) that took place on Saturday, October 8, 2022 from 10 am to 2 pm. In addition, he gave an overview of the current field and laboratory operations and that the season was winding down and most of the seasonals have ended their mosquito season work.

6. Sick Leave Policy:

Policy #3003, i.e., Sick Leave was presented to the Board of Trustees for review. Additional revisions were discussed, and they recommended to present an updated policy for approval during the upcoming November Board of Trustees Meeting.

7. Board Member Comments:

Board of Trustees members who attended the 100-year Anniversary Celebration spoke very highly of the monumental event. Rosemary Hellwig also mentioned that she enjoyed the backyard setup and recommended it to be incorporated into future Education and Outreach events.

8. Future Agenda Items:

Kevin Caskey inquired about when the vacant seat of the Visalia Board member will be filled. The process of adding another Visalia Board of Trustees member is still ongoing by the City Council of Visalia. Rosemary Hellwig briefly spoke of the process when she applied for her seat on the Board of Trustees. Belen Gomez also shared her experience when she applied for her seat and added that she very much enjoys serving on the Board of Trustees of DMVCD.

9. Adjournment:

It was moved by Kevin Caskey, seconded by Linda Gutierrez, and the Board of Trustees unanimously approved to adjourn the meeting at 5:25 p.m.

Dr. Mustapha Debboun, Recording Secretary

CLAIM #	PAYEE	DESCRIPTION	Budget Line Item	AMOUNT
37161	MERRITT HORNING	Vector Control Tech I		1,102.25
37162	ALYSIA INGRIM	Vector Control Tech I		1,023.84
37163	JUAN PABLO ORTEGA	Laboratory Tech I		1,705.49
37164	PAUL RAPER	Vector Control Tech II		1,769.39
37165	CARLOS RODRIGUEZ	Vector Control Tech II		1,817.55
37166	LISA SALGADO	Vector Control Tech I		1,160.40
37167	ADRIAN SIFUENTES	Vector Control Tech II		1,867.52
37168	COURT ORDERED DEBT COLLECTIONS	Wage Garnishment		176.25
37169	DELTA VECTOR CONTROL DIST - EFTPS	Social Security/ Medicare/ Federal Income Tax		2,772.42
37170	DELTA VECTOR CONTROL DIST - EFTPS	State Income Tax		261.10
37171	DELTA VECTOR CONTROL DIST - EFTPS	CalPERS Retirement		1,505.00
		TOTAL PAYROLL		\$15,161.21
37172	CITY OF VISALIA	Utilities	Utilities	118.15
37173	COMCAST	Internet	Telephone/Cellphones	337.36
37174	EPPENDORF	50-1250UL tips (reloads)	Lab - Supplies	116.21
37175	FISHER SCIENTIFIC	4 Microcentrifuge tubes, isopropanol, ethanol, case of 6 isoprop. squeeze bottles	Lab - Supplies	692.34
37176	FRESNO OXYGEN	Dry Ice	Lab - Assessment	182.87
37177	HOME DEPOT			92.39
		Wading Pool --Backyard Set-up 100year celebration	16.25 Name, Logo & Celebration	
		LED Light Bulbs	25.97 Building/Yard	
		Finance Charges	50.17 Misc Expense	
37178	LIFE TECHNOLOGIES	Taoman Fast Virus	Lab - Assessment	1,901.90
37179	LOWE'S			54.55
		5 Gal bucket, prohelix mixer, shop lightbulbs	38.10 Building/Yard	
		Salt	16.45 Fish Supplies	
37180	MOMENTUM BROADCASTING	100 Year Promotion	Public Relations	180.00
37181	PACIFIC WEST	Monthly Service Contract	Maint Contract	250.00
37182	VALLEY INDUSTRIAL MEDICAL GROUP	Pre-Employment Physical (Analee Barcena)	Professional Services	125.00
		TOTAL BILLS		\$4,050.77
		TOTAL BOARD ORDER #15		\$19,211.98

October Payroll

Board Order No. 16
Consent Calendar Exhibit III

VOUCHER	PAYEE	DESCRIPTION	Budget Line Item	AMOUNT
37183	BARCENA, ANALEE	ADMINISTRATIVE ANALYST		2,833.76
		<i>Sub-Total Full-Time Payroll</i>		\$2,833.76
37184	DELTA VECTOR CONTROL DIST - EFTPS	Social Security/ Medicare/ Federal Income Tax	Employee 71% - District 29%	790.48
37185	DELTA VECTOR CONTROL DIST - EFTPS	State Income Tax	Employee 100%	64.36
37186	DELTA VECTOR CONTROL DIST - EFTPS	CalPERS Retirement	Employee 40% - District 60%	530.01
		<i>Total Payroll</i>		\$4,218.61
		<i>Total Board Order #16</i>		\$4,218.61

CLAIM #	PAYEE	DESCRIPTION	Budget Line Item	AMOUNT
37187	DELTA VECTOR CONTROL DIST - EFTPS	Quarterly UI		2,021.09
37188	DELTA VECTOR CONTROL DIST - EFTPS	State Income Tax - Payment Quarter 3		87.31
37189	DELTA VECTOR CONTROL DIST - EFTPS	Fed Tax Payment Quarterly 941		19.94
		TOTAL PAYROLL		\$2,128.34
37190	EMD	Monthly Contract - Total Care	Maint Contract	2,574.25
37191	ENTERPRISE	Leased Vehicles	Capital - Vehicles	1,909.68
37192	HARBOR FREIGHT			544.47
		Hose, Caution Tape, Gloves L/XL, Air Hose	131.20 Shop Supplies	
		Bungees and Tarps	106.06 Fish Supplies	
		Zip Ties, Glue Stick, Wire Stripper, Pliers, Funnel Set, Grommet Kit	154.58 Lab- Assessment	
		Cast Iron Sewage Pump, Zip Ties	152.63 Building/Yard	
37193	LINXUP	GPS	GPS	859.57
37194	LOZANO SMITH	Review Termination/Release documents, Sick Leave Policy Review	Professional Services	450.00
37195	TULARE COUNTY SOLID WASTE	Tire and woodwaste disposal	Building/Yard	65.00
37196	VERIZON	Cellphones	Telephone/Cellphones	965.85
		TOTAL BILLS		\$7,368.82
		TOTAL BOARD ORDER #17		\$9,497.16

CLAIM #	PAYEE	DESCRIPTION	Budget Line Item	AMOUNT
37197	MERRITT HORNING	Vector Control Tech I		122.93
37198	ALYSIA INGRIM	Vector Control Tech I		107.35
37199	JUAN PABLO ORTEGA	Laboratory Tech I		1,705.47
37200	PAUL RAPER	Vector Control Tech II		1,769.39
37201	CARLOS RODRIGUEZ	Vector Control Tech II		1,817.56
37202	LISA SALGADO	Vector Control Tech I		118.21
37203	ADRIAN SIFUENTES	Vector Control Tech II		1,837.10
37204	DELTA VECTOR CONTROL DIST - EFTPS	Social Security/ Medicare/ Federal Income Tax		2,034.40
37205	DELTA VECTOR CONTROL DIST - EFTPS	State Income Tax		202.01
37206	DELTA VECTOR CONTROL DIST - EFTPS	CalPERS Retirement		1,329.42
		TOTAL PAYROLL		\$11,043.84
37207	AT&T	Long Distance	Telephone/Cellphones	21.86
37208	CAL WATER	Utilities	Utilities	147.74
37209	SO CAL GAS	Utilities	Utilities	41.38
37210	SSJV REGIONAL CONTINUING ED	Continuing Ed Program Fees - Tulare Ag Center Event Dr. Debboun	Continuing Education	45.00
37211	VALLEY PACIFIC	Fuel	Fuel	3,858.51
37212	WALMART	Distilled Water	Lab Supplies	8.47
		TOTAL BILLS		\$4,122.96
		TOTAL BOARD ORDER #18		\$15,166.80

5. Manager's Report

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REPORT OF THE MANAGER October 2022

I. Water and Weather

The temperature remained high throughout October. The Delta Mosquito and Vector Control District (DMVCD) Weather Station reported an average high temperature of 85.9°F with an average low of 57.0°F and 0.0 inches of rainfall, as of 10/27/2022. The National Oceanic and Atmospheric Administration 1981-2010 seasonal averages for high and low temperatures in October were 77.8°F and 52.3°F respectively, with an average rainfall of 0.55 inches.

Water storage at Pine Flat Reservoir increased to 156,001 acre-feet by the end of October 27, 2022. Pine Flat Reservoir's water inflow had decreased to 315 cubic feet per second (CFS) while its release decreased slightly to 217 CFS. The Lake Kaweah Reservoir had less water than the previous month with 10,595 acre-feet by October 27, 2022. Lake Kaweah's inflow decreased to -8.0 CFS and its release dropped to 31 CFS.

II. Narrative

Field operations received 75 service requests in October which consisted of a vector control technician inspecting the reported property for any standing water that can breed mosquito larvae. During this time, the technician uses an integrated vector management strategy to reduce any mosquito breeding found. In addition, technicians use this opportunity to educate residents on mosquito breeding prevention, and how to protect themselves from mosquito bites. Field staff completed a total of 1,404 mosquito inspections throughout the District including rural and urban locations. Staff conducted 344 larval applications, and continued storm drain operations for October. Operations treated 3,214 storm drains in relation to streets, parks, commercial complexes, and parking lots. Storm drains are treated using a 30-day residual product (Altosid WSP), and inspections are done monthly.

The District released seasonal employees in two phases dependent on employee hours. Staff were released on October 7 and October 14, 2022. Currently, four Vector Control Technician IIs are still employed with the District.

Larviciding aerial treatment for the Kaweah River Rock Plant in Woodlake continued with the 4th treatment on October 4, 2022. During the application, 12 acres were treated with an insect growth hormone regulator, Methoprene (Altosid XRG Ultra).

Due to high mosquito counts in the rural portion of the District, we continued with large biological insecticide, *Bacillus thuringiensis israelensis* (Bti) applications to reduce the mosquito populations near dense corn crops in the northern region of Visalia. Due to high WNV positive mosquito samples in Visalia, 1 adult mosquito treatment was conducted on October 5th. The treatment was conducted on the Northwest section of Visalia covering approximately 599 acres.

Fourteen DMVCD staff members attended the Mosquito & Vector Control Association of California South San Joaquin Valley Regional Continuing Education Program on October 24th. During the event, DMVCD staff manned a workstation to instruct and demonstrate its Unmanned Aircraft System (UAS) Program (Figure 1). Paul Harlien, Bryan Ferguson, and Hector Cardenas presented on the subjects of drone certification and licensing. In addition, they discussed start-up costs and gave a tour of the drone equipment, including the inside configuration of the Drone trailer.



Figure 1. The DMVCD Drone workstation at the Mosquito & Vector Control Association of California South San Joaquin Valley Regional Continuing Education Program.

The District received payment for the 1997 Chevrolet Silverado truck that was sold on September 23, 2022. The vehicle was sent to auction on Govdeals.com which is a liquidity service marketplace. The vehicle was sold for \$2,350.00 to a public member from Kingsburg California, and payment was received on October 26, 2022.

Routine mosquito surveillance ended on October 7, 2022, with strategic surveillance continuing in areas with elevated mosquito activity. A total of 36,012 mosquitoes were collected across 393 trap nights. The District-wide average of 91.6 mosquitoes per trap night for October is 189.1% higher than the previous 5-year average of 31.7 and 143.7% higher than the 2021 average of 20.8 mosquitoes per trap night. The top 3 mosquito species collected in October were *Culex quinquefasciatus* at 92.3% of total abundance, followed by *Aedes aegypti* at 15.4% and *Cx. tarsalis* at 1.2%. Compared to October of 2021, the top three mosquito species collected were *Cx. quinquefasciatus* at 88.4%, followed by *Ae. aegypti* at 9.5% and *Cx. tarsalis* at 0.8% of total mosquito abundance.

Mosquito-borne disease testing for West Nile virus (WNV), St. Louis Encephalitis virus (SLEV), and Western Equine Encephalitis virus (WEEV) continued in October. The DMVCD tested 743 mosquito samples collected in October, with 21 mosquito samples positive for WNV and 4 samples positive for SLEV. In October of 2021, 274 mosquito samples were collected, with 3 mosquito samples positive for WNV.

So far in 2022, a total of 980 mosquito samples have tested positive for WNV and 9 for SLEV out of 4,753 samples tested. At this time last year, 278 mosquito samples tested positive for WNV and 4 for SLEV out of 3,052 mosquito samples collected.

There were 10 technician and homeowner mosquitofish requests in October and DMVCD staff distributed a total of 1,080 mosquitofish. In October of 2021, there were 7 technician and homeowner mosquitofish requests and 232 mosquitofish were distributed. Approximately 2,305 mosquitofish fry were produced as of October 27, 2022. In October of last year, 322 mosquitofish fry were produced.

This year, a total of 9 mosquito larvae samples were brought to the laboratory for species identification and resistance testing in October. Last year, 39 larval samples were collected. Susceptible *Cx. quinquefasciatus*, *Cx. tarsalis*, and *Ae. aegypti* colonies were maintained for insecticide resistance testing.

Tick surveillance continued in October with laboratory staff flagging potential tick areas in Exeter, Visalia, and Woodlake. No ticks were collected during these flagging events.

On October 8, 2022, DMVCD celebrated its 100-Year Anniversary by inviting public members within our District, and other mosquito and vector control Districts. The event was successful, with over 135 residents visiting the event. The celebration was one of seven events DMVCD attended in October. Four of the events were at local schools in Visalia, Visalia Night out on October 4, and the Visalia Senior Center Open House on October 13. The engagement with the residents at the events was very high, and the annual events brought in many more residents to answer any of their mosquito related questions.

A short history has been posted on the California Special Districts Association’s [website](#) (Figure 2); this write-up has also been submitted to be published in the December issue of the Tulare Historical Society’s quarterly newsletter. In addition, Special District Leadership Foundation (SDLF) recognizing Delta Mosquito and Vector Control District as one of the 10 SDLF Transparency Challenge winners in the latest issue of Special Districts, a Publication of the California Special District Association (Figure 3).



The image is a screenshot of a blog post from the California Special Districts Association (CSDA). At the top left is the CSDA logo, which features a map of California with a grid overlay and the text 'CSDA' below it. To the right of the logo is the text 'California Special Districts Association' and the tagline 'Districts Stronger Together'. Below the logo and text is the heading 'Blog Viewer'. The main title of the blog post is 'History and 100-Year Anniversary Celebration of Delta Mosquito and Vector Control District'. Below the title is a circular profile picture of Vanessa Gonzales, followed by the text 'By Vanessa Gonzales posted 10 days ago'. To the right of this text is a 'Like' button showing '0' likes. Below the author information is the author's name and title: 'By Mustapha Debboun, PhD, BCE, Fellow ESA, General Manager/Medical & Veterinary Entomologist, Delta Mosquito & Vector Control District'. The main body of the blog post contains a paragraph of text: 'Delta Mosquito Abatement District (DMAD) was formed on September 19, 1922. The Visalia Women's Civic Club was highly influential in its formation. The interest was stimulated by numerous cases of the mosquito-borne disease, Malaria as well as a severe pest mosquito problem. The Delta MAD included 16 square miles in 1922 and was the seventh mosquito abatement district to be formed in California when the California State Legislature incorporated the formation of mosquito abatement districts in 1915.'

Figure 2. History and 100-Year Anniversary Celebration of Delta Mosquito and Vector Control District from CSDA blog post.



**THE SPECIAL DISTRICT LEADERSHIP FOUNDATION RECOGNIZES
Delta Mosquito and Vector Control District**

The Special District Leadership Foundation (SDLF) recognizes the Delta Mosquito and Vector Control District (District) as one of the ten 2021 SDLF Transparency Challenge winners! The district shares their insight about the process and the benefits of this transparency recognition.

Share your experience completing the Transparency Challenge

Our Delta Mosquito & Vector Control District (DMVCD) already had most of the appropriate documents, and needed only to add some policies and ensured all documents were posted on the DMVCD's website. Going through the comprehensive list gave us a better understanding of where various documents are kept at the DMVCD and encouraged us to take a closer look at the number of our policies. This experience was invaluable and definitely made us more aware of all of the steps and requirements resulting in us taking the time to further educate ourselves and staff about some of the additional rules and regulations pertaining to special districts. Overall, the SDLF Transparency Challenge application process was not difficult but quite educational and rewarding.

Why was completing the challenge important to your district?

As an independent special district who seldom has members of the public attend board meetings, it can feel like we don't need to change or update what we are currently doing. Working towards a goal such as the Transparency Challenge helped highlight how improvement is always needed and how important it is to continue to conduct important transparency activities of our district. Additionally, it made all of us more confident in our actions by increasing our special district transparency and becoming more responsive to all members of the public and their concerns.

Now that you have earned your SDLF Transparency Certificate, how will you use the recognition to highlight your district's

accomplishment to your customers, constituents, and/or other stakeholders?

As a district, we look forward to continuing to update our documents and make sure all of them are available, transparent, current, and up-to-date. Our members of the DMVCD Board of Trustees are aware of our district transparency, and we are always ready to direct all members of the district if they have any questions to our district transparency page on our DMVCD website. We always aspire to be transparent and hope that this will make all the members of our district feel more confident in our activities, services, and be more willing to engage with Delta Mosquito and Vector Control District.

About Delta Mosquito and Vector Control District

Delta Mosquito and Vector Control District, founded in 1922, is a special district charged with protecting the public from mosquito-borne diseases and mosquito nuisances. They protect northern Tulare County including Visalia, Dinuba, Exeter, Farmersville, Woodlake, Cutler, Orosi, and Ivanhoe. Their team is committed to protecting public health through mosquito control activities and mosquito-borne disease surveillance. For more information, visit deltamvcd.org.



It is now more important than ever for local governments (including special districts) to be open and accessible to the public. The Special District Leadership Foundation's Transparency Challenge showcases the many steps districts take to show they are available and transparent to their constituents and customers.

Learn more at <https://www.sdlf.org/home>.

Figure 3. Special District Leadership (SDLF) recognizing Delta Mosquito and Vector Control District as one of the 10 SDLF Transparency Challenge winners in the latest issue of Special Districts, a Publication of the California Special District Association.

There were 75 service requests in October:

2022 Service Request Summary

2022	Fish	Inspection	Mosquito	Source	Other	Total
January	0	0	0	5	0	5
February	2	0	7	7	0	16
March	4	0	7	14	0	25
April	12	0	10	17	0	39
May	15	6	9	23	0	53
June	15	43	28	36	0	122
July	9	29	86	24	1	149
August	9	17	153	48	0	227
September	5	21	63	22	2	113
October	5	8	47	15	0	75
Total	67	107	257	163	3	597

III. Vector and Disease Surveillance

Delta MVCD Summaries

Humans: One case of human WNV in the District, and a total of four cases was reported for the month of October by the local Tulare County Public Health Department as of November 3, 2022. The probable human WNV case from September was also confirmed in October.

Birds: No dead birds were tested in October. In 2022, 2 dead birds have tested positive for WNV out of the 8 dead birds tested so far.

Mosquitoes: Twenty-one mosquito samples were positive for WNV out of the 743 samples tested. So far in 2022, a total of 4,753 mosquito samples have been tested with 980 samples positive for WNV and 9 samples positive for SLEV.

State Surveillance:

Humans: As of October 28, 2022, 106 human cases of WNV from 21 counties and 9 SLEV human cases from 4 counties have been reported.

Birds: As of October 28, 2022, 185 dead birds from 24 counties have tested positive for WNV. So far, 1,222 dead birds have been tested in 2022.

Mosquitoes: As of October 28, 2022, 3,128 mosquito samples have tested positive for WNV out of 39,272 samples tested in 2022. Additionally, 152 mosquito samples have tested positive for SLEV out of 35,604 mosquito samples tested in 2022.

IV. Expenditures & Revenues – 2022/23

TOTAL BUDGET \$4,833,308.73

EXPENDITURES – July 1, 2022 – October 31, 2022

Salaries	\$1,259,227.36
Services & Supplies	\$443,929.00
Tax Admin Fee	\$0.00
Capital	\$56,962.84
Long Term Debt	\$0.00
TOTAL EXPENDITURES	\$1,760,119.20

REVENUE RECEIVED – July 1, 2022 – October 31, 2022

July	\$1,120.28
August	\$0.00
September	\$19,435.29
October	\$3,534.31
TOTAL REVENUE TO DATE	\$24,089.88

V. Time Sheet Summary

Month	Available Work Hrs	Sick Hrs Used	Total Hrs Available for Work	Pct. Of Hrs Avail for Work
July	5,880	20.5	5,859.5	99.65
August	6,440	39.5	6,400.5	99.38
September	5,456	48.25	5,407.75	99.12
October	5,040	32	5,008	99.37

The District has a vacation policy that requires 24-hour notice in order to ensure the operational integrity of the workforce. Sick leave for doctor, dentist and/ or family medical necessity also requires advance notice- in so much as it is possible. Illness is unplanned and therefore unscheduled. Attendance records for the current year are shown in the table.

6. Sick Leave Policy Revision

Delta Mosquito and Vector Control District

— MANUAL of POLICIES —

POLICY TITLE
Sick Leave

POLICY NUMBER
3003

3003.1 Purpose

Sick leave is defined as absence because of illness, non-industrial injury, and quarantine due to exposure to a contagious disease; diagnosis, care, or treatment of an existing health condition of or preventative care for, an employee or a family member and, for specified purposes for an employee who is a victim of domestic violence, sexual assault, or stalking. In addition, doctor and dental appointments shall be subject to sick leave when it is not feasible to schedule them on the employee's own time so long as prior notice is provided to the immediate supervisor.

3003.2 Policy

3003.2.1 Employees shall be entitled to use sick leave after completing three months of employment.

3003.2.2 Full-time Regular employees shall earn paid sick leave at the rate of one working day per month or portion thereof equivalent to hours worked in a calendar month.

3003.2.3 Full-time Regular employees sick leave shall be cumulative and shall accumulate without any limitation as to the number of hours or days. Sick leave shall accumulate while the employee is on paid sick leave.

3003.2.4 Regular employees who resign from their employment with the District in good standing and who have more than 3 years of satisfactory full-time employment, may elect to convert up to 5 days of unused sick leave to salary, upon approval of the General Manager.

3003.2.5 Full-time Regular employees unused accumulated sick leave at time of retirement will be converted to additional service credit at the rate of 0.004 years for each day (250 days of sick leave for one additional year of service credit).

3003.2.6 All Regular employees may elect to take vacation time in case of illness when sick leave has been fully exhausted.

3003.2.7 Regular Part-time regular employees and part-time hourly employees who work 30 or more days in a year shall earn paid sick leave at the rate of one working day per month or portion thereof equivalent to hours worked in a calendar month and shall be cumulative, and accrual shall be capped at 6 days and use shall be limited to no more than 3 days in a calendar year.

3003.2.7 Regular Part-Time Employees and Hourly Employees Sick Leave shall be cumulative, and accrual shall be capped at 6 days and use shall be limited to no more than 3 days in a calendar year.

3003.2.8 All employee benefits will continue during sick leave under the same terms and conditions as if the employee were at work provided the employee has time in his/her sick leave bank.

Delta Mosquito and Vector Control District

— MANUAL of POLICIES —

3003.2.9 Unused sick leave is forfeited upon termination of employment release of employment by the District for any reason other than retirement.

3003.2.10 If an employee separates from employment and is rehired within one year from the date of separation, previously accrued and unused paid sick days shall be reinstated. The Employee shall be entitled to use those previously accrued and unused paid sick days and to accrue additional paid sick days upon rehiring.

3003.3 Procedure

3003.3.1 An employee who is ill or injured and unable to report to work must notify his/her supervisor prior to the beginning of his/her work shift, or as soon thereafter as practical. Notice shall be given each day the employee is scheduled to work. Employees using any sick leave may be asked to furnish a doctor's statement to their supervisor. In general, employees must physically work the day prior to and following a holiday or scheduled vacation day in order to be paid for the holiday or vacation day.

3003.3.2 An employee may not draw on future unearned sick leave benefits.

3003.3.3 Employees leaving District employment shall forfeit all unused sick leave benefits without compensation as of the termination date.

3003.3.4 If absence from duty by reason of illness occurs, the General Manager may require satisfactory evidence.

3003.4 Personal Leave

3003.4.1 Sick leave may be used as personal leave with permission of the Manager to be granted for the following reasons:

3003.4.1.1 Hospitalization of a member of the employee's immediate family, or;

3003.4.1.2 Providing care for a member of the employee's immediate family when such member is seriously ill or injured and who requires the care or attendance of the employee.

3003.4.2 Immediate family for the purpose of the above is defined as spouse or domestic partner, parents, children, grandparents, grandchildren, brothers, sisters, guardian, parents-in-law, grandparents-in-law, brother-in-law, and sister-in-law, or dependents.

Delta Mosquito and Vector Control District

— MANUAL of POLICIES —

POLICY TITLE
Sick Leave

POLICY NUMBER
3003

3003.1 Purpose

Sick leave is defined as absence because of illness, non-industrial injury, and quarantine due to exposure to a contagious disease; diagnosis, care, or treatment of an existing health condition of or preventative care for, an employee or a family member and, for specified purposes for an employee who is a victim of domestic violence, sexual assault, or stalking. In addition, doctor and dental appointments shall be subject to sick leave when it is not feasible to schedule them on the employee's own time so long as prior notice is provided to the immediate supervisor.

3003.2 Policy

3003.2.1 Employees shall be entitled to use sick leave after completing three months of employment.

3003.2.2 Regular Employees shall earn paid sick leave at the rate of one working day per month or portion thereof equivalent to hours worked in a calendar month.

3003.2.3 Regular Employee Sick leave shall be cumulative and shall accumulate without any limitation as to the number of hours or days. Sick leave shall accumulate while the employee is on paid sick leave.

3003.2.4 Regular Employee Unused accumulated sick leave at time of retirement will be converted to additional service credit at the rate of 0.004 years for each day (250 days of sick leave for one additional year of service credit).

3003.2.5 Regular Employees may elect to take vacation time in case of illness when sick leave has been fully exhausted.

3003.2.6 Regular Part-Time Employees and Hourly Employees who work 30 or more days in a year shall earn paid sick leave at the rate of one working day per month or portion thereof equivalent to hours worked in a calendar month.

3003.2.7 Regular Part-Time Employees and Hourly Employees Sick Leave shall be cumulative, and accrual shall be capped at 6 days and use shall be limited to no more than 3 days in a calendar year.

3003.2.8 All employee benefits will continue during sick leave under the same terms and conditions as if the employee were at work provided the employee has time in his/her sick leave bank.

3003.2.9 Unused sick leave is forfeited upon termination of employment for any reason other than retirement.

3003.2.10 If an employee separates from employment and is rehired within one year from the date of separation, previously accrued and unused paid sick days shall be reinstated. The

Delta Mosquito and Vector Control District

— MANUAL of POLICIES —

Employee shall be entitled to use those previously accrued and unused paid sick days and to accrue additional paid sick days upon rehiring.

3003.3 Procedure

3003.3.1 An employee who is ill or injured and unable to report to work must notify his/her supervisor prior to the beginning of his/her work shift, or as soon thereafter as practical. Notice shall be given each day the employee is scheduled to work. Employees using any sick leave may be asked to furnish a doctor's statement to their supervisor. In general, employees must physically work the day prior to and following a holiday or scheduled vacation day in order to be paid for the holiday or vacation day.

3003.3.2 An employee may not draw on future unearned sick leave benefits.

3003.3.3 Employees leaving District employment shall forfeit all unused sick leave benefits without compensation as of the termination date.

3003.3.4 If absence from duty by reason of illness occurs, the General Manager may require satisfactory evidence.

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3003.4.1 Sick leave may be used as personal leave with permission of the Manager to be granted for the following reasons:

3003.4.1.1 Hospitalization of a member of the employee's immediate family, or;

3003.4.1.2 Providing care for a member of the employee's immediate family when such member is seriously ill or injured and who requires the care or attendance of the employee.

3003.4.2 Immediate family for the purpose of the above is defined as spouse or domestic partner, parents, children, grandparents, grandchildren, brothers, sisters, guardian, parents-in-law, grandparents-in-law, brother-in-law, and sister-in-law, or dependents.

7. Price Paige & Company



October 6, 2022

Greg Gomez, Board President
Dr. Mustapha Debboun, General Manager
Delta Mosquito and Vector Control District
1737 West Houston Avenue
P.O. Box 310
Visalia, California 93279-0310

We are pleased to confirm our understanding of the services we are to provide Delta Mosquito and Vector Control District (the District) for the year ending June 30, 2022.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities and the General Fund, and the disclosures, which collectively comprise the basic financial statements of the District as of and for the year ending June 30, 2022. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary Comparison Schedule
- 3) Schedule of Changes in the Net OPEB Liability and Related Ratios
- 4) Schedule of Contributions – OPEB
- 5) Proportionate Share of Net Pension Liability
- 6) Schedule of Contributions – Pension

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

- 1) Introductory Section

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and

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report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the District and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

- Management override of controls
- Improper revenue recognition due to fraud.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain

controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the District in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with all nonaudit services we provide. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the

current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Electronic Data Communication and Storage and Use of Third-Party Service Provider

In the interest of facilitating our services to the District, we may communicate by facsimile transmission, send data over the Internet, store electronic data via computer software applications hosted remotely on the Internet, or allow access to data through third-party vendors' secured portals or clouds. Electronic data that is confidential to the District may be transmitted or stored using these methods. We may use third-party service providers to store or transmit this data, such as providers of tax return preparation and document management software. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws and professional standards. We also require all of our third-party vendors to do the same.

You recognize and accept that we have no control over the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors, and consent to our use of these electronic devices and applications and submission of confidential client information to third-party service providers during this engagement.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide

assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Price Paige & Company and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to your cognizant agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Price Paige & Company personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date.

Fausto Hinojosa, CPA, CFE, is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for the District's June 30, 2022 audit is \$9,300, which includes the financial statement note disclosure. Our fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you before we incur the additional costs. Our fees for these services will be billed at the hourly billing rates for the individual involved, plus out-of-pocket expenses. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. We will issue a monthly billing statement for the work completed in that month. Payments for services are due when rendered and interim billings may be submitted as work progresses and expenses are incurred.

If any dispute pertaining to our work product arises among the parties hereto, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Rules for Professional Accounting and Related Services Disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

All work will be suspended if your account becomes 90 days past due. No work will be resumed until your account is fully paid. You acknowledge and agree that in the event we stop work or withdraw from this engagement as a result of your failure to pay on a timely basis for services rendered as required by this engagement letter, we shall not be liable for any damages that occur as a result of our ceasing to render services. Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the Rules for Professional Accounting and Related Services Disputes of the American Arbitration Association. Such arbitration shall be binding and final. IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT, IN THE EVENT OF A DISPUTE OVER FEES CHARGED BY THE ACCOUNTANT, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION.

Reporting

We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the Board of Trustees of the Delta Mosquito and Vector Control District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which



October 6, 2022

Dr. Mustapha Debboun, General Manager
Delta Mosquito and Vector Control District
1737 West Houston Avenue
P.O. Box 310
Visalia, California 93279-0310

Dear Dr. Debboun:

This letter confirms the engagement of Price Paige & Company by the Delta Mosquito and Vector Control District (the District) as of and for the year ended June 30, 2022 for professional consulting services as described below.

- 1) We will prepare the annual reports of financial transactions for the District for the year ended June 30, 2022.
- 2) The professional consulting services we currently expect to provide for the year ended June 30, 2022 include assistance with the implementation of the District's GASB 75 – *Net OPEB Liability* (GASB 75), and all related deferred outflows of resources, deferred inflows of resources, and expenses. In addition to reviewing the calculations and presentation of GASB 75 provided by us, the District will be responsible for providing all information necessary to accurately prepare the calculations.

All workpapers or other documents used by us during this engagement will be maintained in segregated files, and such originals and all copies will be returned to you upon the completion of our engagement.

You agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Electronic Data Communication and Storage and Use of Third-Party Service Provider

In the interest of facilitating our services to the District, we may communicate by facsimile transmission, send data over the Internet, store electronic data via computer software applications hosted remotely on the Internet, or allow access to data through third-party vendors' secured portals or clouds. Electronic data that is confidential to the District may be transmitted or stored using these methods. We may use third-party service providers to store or transmit this data, such as providers of tax return preparation and document management software. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and data access secure in

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Clovis, CA 93611

tel 559.299.9540
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accordance with our obligations under applicable laws and professional standards. We also require all of our third-party vendors to do the same.

You recognize and accept that we have no control over the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors, and consent to our use of these electronic devices and applications and submission of confidential client information to third-party service providers during this engagement.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Engagement Administration, Fees and Other

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

It is our policy to keep records related to this engagement for a minimum of seven years after the report release date.

Our fees for the professional consulting services to assist the District for the year ended June 30, 2022 as described above are as follows:

District's Financial Transaction Report, as listed in item 1	\$ 1,950
GASB 75 Consulting, as listed in item 2	<u>1,500</u>
Total	<u>\$ 3,450</u>

Our fees are based on expected hours required to perform the service at our standard hourly rates. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your consulting engagement. Our billing rates are reviewed annually and, where appropriate, adjusted for any increases due to inflation and other factors. We will issue a monthly billing statement for the work completed in that month. Payments for services are due when rendered and interim billings may be submitted as work progresses and expenses are incurred. Our fee estimate is based on anticipated cooperation from your personnel and assumption that unexpected circumstances will not be encountered. If significant time is necessary, we will discuss it with you before we incur additional costs. The fees for these services will be billed at the hourly billing rate for the individual involved, plus out-of-pocket expenses.

If any dispute pertaining to our work product arises among the parties hereto, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Rules for Professional Accounting and Related Services Disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

All work will be suspended if your account becomes 90 days past due. No work will be resumed until your account is fully paid. You acknowledge and agree that in the event we stop work or withdraw from this engagement as a result of your failure to pay on a timely basis for services rendered as required by this engagement letter, we shall not be liable for any damages that occur as a result of our ceasing to render services. Client and accountant both agree that any dispute over fees charged by the accountant to the client

will be submitted for resolution by arbitration in accordance with the Rules for Professional Accounting and Related Services Disputes of the American Arbitration Association. Such arbitration shall be binding and final. IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT, IN THE EVENT OF A DISPUTE OVER FEES CHARGED BY THE ACCOUNTANT, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION.

If information becomes known that would make our continued involvement in this engagement inappropriate, or parties involved change, we reserve the right to withdraw from this engagement. In addition, we will refuse to perform any requested act that we deem a violation of law, public policy, or our professional ethical standards, and may, as a result, withdraw from the engagement without penalty.

In no event will our firm be liable for incidental or consequential damages resulting from our performance on this engagement, even if we have been advised of the possibility of such damages.

If these terms are in accordance with your understanding and meet with your approval, please return a signed copy via email or regular mail at your earliest convenience. This agreement will become effective when you return the signed copy to us.

If the need for additional services arises, our agreement with you will need to be revised. It is customary for us to describe these revisions in an addendum to this letter.

Sincerely,



Joshua Giosa, CPA
Price Paige & Company

RESPONSE:

This letter correctly sets forth the understanding of **Delta Mosquito and Vector Control District**.

Management Signature

Title

Date

8. Quarterly Expense/Revenue Report

MONTHLY EXPENSE REPORT 2022-23

22-23 FY Expenses	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total Expense	Budget	Carry Over
Manager	15,942.36	15,942.36	15,942.36	15,942.36									63,769.44	191,308.28	127,538.84
Assistant Manager	10,122.13	10,122.13	3,270.26	0.00									23,514.52	121,465.58	97,951.06
Operations Program Manager	9,095.46	9,095.46	9,095.46	9,095.46									36,381.84	109,145.49	72,763.65
Scientific Program Manager	9,095.46	9,095.46	9,095.46	9,095.46									36,381.84	109,145.49	72,763.65
Foreman	8,314.61	8,314.61	8,314.61	8,314.61									33,258.44	99,775.29	66,516.85
Biologist (Courtney)	6,773.15	4,689.15	0.00	0.00									11,462.30	81,277.82	69,815.52
Biologist (Andrea)	8,043.12	8,043.12	8,043.12	8,043.12									32,172.48	96,517.41	64,344.93
Biologist (Mark N)	8,466.44	8,466.44	8,466.44	8,466.44									33,865.76	101,597.27	67,731.51
Biologist (Javier)	7,619.80	7,619.80	7,619.80	7,619.80									30,479.20	91,437.55	60,958.35
Education & Outreach Coordinator	5,893.97	6,262.35	6,262.35	6,262.35									24,681.02	75,148.15	50,467.13
Admin Assistant	6,766.28	6,766.28	6,766.28	6,766.28									27,065.12	81,195.40	54,130.28
Admin Analyst	5,430.98	5,720.45	1,906.80	0.00									13,058.23	68,645.41	55,587.18
Admin Analyst Interim	0.00	0.00	3,168.00	4,752.00									7,920.00	0.00	
VC Supervisor	6,904.74	6,904.74	6,904.74	6,904.74									27,618.96	82,856.88	55,237.92
VCT III/ Mechanic (2 employees)	12,671.30	12,671.30	12,671.30	12,671.30									50,685.20	139,634.81	88,949.61
VCT III (1 employee)	6,275.72	6,275.72	6,275.72	6,275.72									25,102.88	75,308.66	50,205.78
VCT II (ops employees)	14,031.12	11,649.12	12,902.32	12,438.94									51,021.50	123,100.70	72,079.20
VCT II (lab)	3,458.85	3,414.42	3,410.97	3,402.76									13,687.00	39,392.22	25,705.22
VCT I	25,359.65	25,605.35	23,905.30	20,223.19									95,093.49	186,550.00	91,456.51
Over-Time	476.58	1,680.24	688.47	0.00									2,845.29	15,000.00	12,154.71
Trustee Payroll	1,800.00	0.00	0.00	1,700.00									3,500.00	8,400.00	4,900.00
Longevity	1,925.03	1,925.03	1,925.03	1,925.03									7,700.12	24,945.99	17,245.87
ASE Certificate	1,375.00	1,375.00	1,375.00	1,375.00									5,500.00	16,500.00	11,000.00
TOTAL WAGES	175,841.75	171,638.53	158,009.79	151,274.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	656,764.63	1,747,040.12	1,090,275.49
Social Security/Medicare	14,417.91	14,390.13	14,413.63	12,565.28									55,786.95	157,148.80	101,361.85
CalPERS - OPEB	0.00	0.00	0.00	0.00									0.00	0.00	0.00
Retirement - District 14.54% (PEPRA 7.59%)	13,894.11	13,712.25	12,822.18	12,498.27									52,926.81	140,250.93	87,324.12
PERS - UAL	187,182.00	0.00	0.00	0.00									187,182.00	187,182.00	0.00
Workers' Comp/VCJPA	78,212.00	0.00	0.00	0.00									78,212.00	79,144.00	932.00
Unemployment (UI)	6,846.41	0.00	0.00	2,021.09									8,867.50	18,000.00	9,132.50
Life/LTD/STD; Dental; Vision; Long Term Care	3,383.65	3,497.55	3,370.43	2,978.18									13,229.81	43,747.73	30,517.92
Health	30,656.74	28,054.25	26,252.43	23,517.93									108,481.35	380,297.53	271,816.18
ICMA	948.95	948.95	948.95	948.95									3,975.80	15,000.00	11,024.20
BENEFITS	335,541.77	60,603.13	57,807.62	54,529.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	508,482.22	1,020,770.99	512,288.77
TOTAL WAGES & BENEFITS	511,383.52	232,241.66	215,817.41	205,804.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,165,246.85	2,767,811.11	1,602,564.26

Chemicals	34,355.44	12,497.71	48,843.13	0.00										95,696.28	200,000.00	104,303.72
Uniforms	838.39	0.00	1,412.05	2,270.33										4,520.77	8,000.00	3,479.23
Lab Supplies	5,216.29	4,327.17	3,574.34	864.73										13,982.53	96,500.00	82,517.47
Fish Supplies	0.00	316.89	684.80	749.53										1,751.22	5,000.00	3,248.78
Operational Supplies	328.95	0.00	1,623.16	56.78										2,008.89	3,000.00	991.11
Janitorial Supplies	309.80	0.00	535.57	310.55										1,155.92	3,500.00	2,344.08
Maint Contracts	3,623.05	250.00	5,833.50	2,931.83										12,638.38	55,500.00	42,861.62
Bldg/Yard Supplies & Maint	616.93	153.28	1,455.97	443.24										2,669.42	20,000.00	17,330.58
Auto Supplies & Maint	8,132.70	645.11	1,842.25	430.07										11,050.13	25,000.00	13,949.87
Gasoline	15,673.44	12,399.73	11,628.54	9,607.02										49,308.73	75,000.00	25,691.27
Utilities	4,805.40	5,175.58	5,821.79	5,471.08										21,273.85	39,900.00	18,626.15
GPS	859.57	1,719.14	1,719.14	859.57										5,157.42	10,700.00	5,542.58
Telephone & Cell Phone	2,477.97	337.36	1,794.66	2,058.72										6,668.71	23,225.00	16,556.29
Liability Ins.	92,659.00	0.00	0.00	0.00										92,659.00	94,178.00	1,519.00
Office Supplies	1,100.57	550.76	907.54	266.59										2,825.46	30,000.00	27,174.54
Travel	1,340.06	0.00	2,466.15	1,541.28										5,347.49	29,536.50	24,189.01
Dues	10,500.00	0.00	975.00	2,625.00										14,100.00	19,500.00	5,400.00
Safety Supplies	32.52	0.00	0.00	190.64										223.16	21,700.00	21,476.84
Subscriptions	2,026.60	6,552.00	3,880.48	218.21										12,677.29	30,000.00	17,322.71
Advertisements	90.00	0.00	865.00	75.00										1,030.00	4,500.00	3,470.00
Cont. Education	440.00	0.00	1,464.76	1,397.67										3,302.43	6,300.00	2,997.57
Professional Services	104.00	8,094.00	482.50	575.00										9,255.50	84,000.00	74,744.50
Public Relations	475.00	0.00	1,480.00	180.00										2,135.00	27,000.00	24,865.00
County Admin Fee	0.00	0.00	0.00	0.00										0.00	70,000.00	70,000.00
Misc	262.74	0.00	393.41	96.15										752.30	5,000.00	4,247.70
Name, Logo & Celebration	0.00	547.09	679.32	877.14										2,103.55	20,000.00	17,896.45
TOTAL SERVICES & SUPPLIES	186,268.42	53,565.82	100,363.06	34,096.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	374,293.43	1,007,039.50	632,746.07
CAPITAL ITEMS																
Lease Payment	0.00	0.00	58,914.03	0.00										58,914.03	117,828.06	58,914.03
Shop Equipment	0.00	0.00	0.00	0.00										0.00	8,500.00	8,500.00
Office Equipment	0.00	5,423.92	0.00	0.00										5,423.92	6,000.00	576.08
Lab Equipment	0.00	0.00	0.00	0.00										0.00	18,500.00	18,500.00
Vehicles	0.00	2,037.12	0.00	1,909.68										3,946.80	24,340.00	20,393.20
TOTAL CAPITAL	0.00	7,461.04	58,914.03	1,909.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	68,284.75	175,168.06	106,883.31
MONTHLY TOTAL:	697,651.94	293,268.52	375,094.50	241,810.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,607,825.03	3,950,018.67	2,342,193.64

MONTHLY REVENUE REPORT 2022-23

Revenue Source	Description	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total Received	Budget	Balance
4001 Taxes - Current Secured		1,120.28												0.00	2,602,883.00	-2,601,762.72
4006 Taxes - Current Unsecured														0.00	172,167.00	-172,167.00
4008 Taxes - Prior Secured														0.00	42,402.00	-42,402.00
4009 Taxes - Prior Unsecured														0.00	1,200.00	-1,200.00
4030 Taxes - Supplemental Cur Sec														0.00	40,000.00	-40,000.00
4033 Taxes - Supplemental Prior														0.00	10,000.00	-10,000.00
4052 Other Taxes - Assessment														0.00	1,025,528.00	-1,025,528.00
4055 Taxes - Timber Yield														0.00	1.00	-1.00
4060 RDA Residuals														0.00	75,000.00	-75,000.00
4075 RD H&S 34188 OA														0.00	1.00	-1.00
4078 RD H&S 34188 OA														0.00	1.00	-1.00
5050 Property Tax Relief														0.00	17,918.00	-17,918.00
Total Taxes		1,120.28	0.00	0.00	0.00									1,120.28	3,987,101.00	-3,985,980.72
4801 Interest Income				12,570.51										12,570.51	36,000.00	-23,429.49
4069 PT Facilities															307,218.00	-307,218.00
City of Woodlake														0.00		
City of Dinuba														0.00		
City of Exeter														0.00		
City of Farmersville														0.00		
City of Lindsay														0.00		
City of Visalia														0.00		
County Pass Thru														0.00		
Total RDA		0.00	0.00	12,570.51	0.00									12,570.51	343,218.00	-330,647.49
5400 Current Services (Billing)				237.50										237.50	1.00	-236.50
5835 Other Revenue														0.00	0.00	0.00
5401 Assessment Fee														0.00	-70,035.00	70,035.00
5805 Misc. Receipts															25,000.00	-25,000.00
State of CA	Tax Overpayment Refund			150.81										150.81		
GovDeals	Sale of GO-4			2,125.00										2,125.00		
Special Dist Leadersip Foundation	Scholarship Refund - Dr. Debboun			875.00										875.00		
Navia	Reimbursement - Overpayment			416.00										416.00		
US Bank	Cal Card Reimbursement			310.47										310.47		
GovDeals	Sale of Chevy S-10			2,750.00										2,750.00		
Tulare County	Stale Check- Franchise Tax Board				378.15									378.15		
VCJPA AIMS	Temp Disability Pay				243.82									243.82		
VCJPA AIMS	Temp Disability Pay				326.13									326.13		
VCJPA AIMS	Temp Disability Pay				1,521.94									1,521.94		
Verizon	Credit - Overpayment				518.27									518.27		
Adrian Sifuentes	Cert Exam Payment				78.00									78.00		
Ryan Spratt	Cert Exam Payment				78.00									78.00		
Kory Wilson	Cert Exam Payment				78.00									78.00		
Carlos Rodriguez	Cert Exam Payment				78.00									78.00		
Lisa Salgado	Cert Exam Payment				78.00									78.00		
Juan Pablo Ortega	Cert Exam Payment				78.00									78.00		
Paul Raper	Cert Exam Payment				78.00									78.00		
Misc. Revenue Total		0.00	0.00	6,864.78	3,534.31									10,399.09	-45,034.00	-34,634.91
Total All Revenue		1,120.28	0.00	19,435.29	3,534.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,089.88	4,285,285.00	-4,261,195.72

9. End of Mosquito Season Staff Luncheon

10. Board Member Comments

11. Future Agenda Items

12. Adjournment